

PUBLIC DISCLOSURE COPY

Form **990-T**

**Exempt Organization Business Income Tax Return**  
(and proxy tax under section 6033(e))

OMB No. 1545-0687

**2015**

Department of the Treasury  
Internal Revenue Service

For calendar year 2015 or other tax year beginning \_\_\_\_\_, 2015, and ending \_\_\_\_\_, 20\_\_\_\_\_.

▶ **Information about Form 990-T and its instructions is available at [www.irs.gov/form990t](http://www.irs.gov/form990t).**  
▶ **Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).**

**Open to Public Inspection for 501(c)(3) Organizations Only**

- A**  Check box if address changed
- B** Exempt under section
- 501( C )( 3 )
  - 408(e)  220(e)
  - 408A  530(a)
  - 529(a)

**Print or Type**

Name of organization (  Check box if name changed and see instructions.)  
**LUMINA FOUNDATION FOR EDUCATION, INC.**

Number, street, and room or suite no. If a P.O. box, see instructions.  
**30 S MERIDIAN ST, SUITE 700**

City or town, state or province, country, and ZIP or foreign postal code  
**INDIANAPOLIS, IN 46204**

**D Employer identification number**  
(Employees' trust, see instructions.)  
**35-1813228**

**E Unrelated business activity codes**  
(See instructions.)  
**900099**

**C** Book value of all assets at end of year  
**1,193,318,361**

**F** Group exemption number (See instructions.) ▶

**G** Check organization type ▶  501(c) corporation  501(c) trust  401(a) trust  Other trust

**H** Describe the organization's primary unrelated business activity. ▶ **PASSIVE INVESTMENTS**

**I** During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? . . . ▶  Yes  No  
If "Yes," enter the name and identifying number of the parent corporation. ▶

**J** The books are in care of ▶ **JULIE K. SHEWMAKER** Telephone number ▶ **(317) 951-5300**

<b>Part I Unrelated Trade or Business Income</b>				(A) Income	(B) Expenses	(C) Net
<b>1a</b>	Gross receipts or sales	0				
<b>b</b>	Less returns and allowances	0				
	<b>c Balance ▶</b>		<b>1c</b>	0		
<b>2</b>	Cost of goods sold (Schedule A, line 7)		<b>2</b>	0		
<b>3</b>	Gross profit. Subtract line 2 from line 1c		<b>3</b>	0		0
<b>4a</b>	Capital gain net income (attach Schedule D)		<b>4a</b>	103,568		103,568
<b>b</b>	Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)		<b>4b</b>	730,565		730,565
<b>c</b>	Capital loss deduction for trusts		<b>4c</b>	0		0
<b>5</b>	Income (loss) from partnerships and S corporations (attach statement)		<b>5</b>	(3,079,918)		(3,079,918)
<b>6</b>	Rent income (Schedule C)		<b>6</b>	0	0	0
<b>7</b>	Unrelated debt-financed income (Schedule E)		<b>7</b>	0	0	0
<b>8</b>	Interest, annuities, royalties, and rents from controlled organizations (Schedule F)		<b>8</b>	0	0	0
<b>9</b>	Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)		<b>9</b>	0	0	0
<b>10</b>	Exploited exempt activity income (Schedule I)		<b>10</b>	0	0	0
<b>11</b>	Advertising income (Schedule J)		<b>11</b>	0	0	0
<b>12</b>	Other income (See instructions; attach schedule)		<b>12</b>	0		0
<b>13</b>	<b>Total.</b> Combine lines 3 through 12		<b>13</b>	(2,245,785)	0	(2,245,785)

<b>Part II Deductions Not Taken Elsewhere</b> (See instructions for limitations on deductions.) (Except for contributions, deductions must be directly connected with the unrelated business income.)				
<b>14</b>	Compensation of officers, directors, and trustees (Schedule K)		<b>14</b>	29,782
<b>15</b>	Salaries and wages		<b>15</b>	50,440
<b>16</b>	Repairs and maintenance		<b>16</b>	0
<b>17</b>	Bad debts		<b>17</b>	0
<b>18</b>	Interest (attach schedule)		<b>18</b>	0
<b>19</b>	Taxes and licenses		<b>19</b>	21,037
<b>20</b>	Charitable contributions (See instructions for limitation rules)		<b>20</b>	0
<b>21</b>	Depreciation (attach Form 4562)		<b>21</b>	2,295
<b>22</b>	Less depreciation claimed on Schedule A and elsewhere on return		<b>22a</b>	0
<b>23</b>	Depletion		<b>23</b>	80,462
<b>24</b>	Contributions to deferred compensation plans		<b>24</b>	0
<b>25</b>	Employee benefit programs		<b>25</b>	2,864
<b>26</b>	Excess exempt expenses (Schedule I)		<b>26</b>	0
<b>27</b>	Excess readership costs (Schedule J)		<b>27</b>	0
<b>28</b>	Other deductions (attach schedule)		<b>28</b>	569,159
<b>29</b>	<b>Total deductions.</b> Add lines 14 through 28		<b>29</b>	756,039
<b>30</b>	Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13		<b>30</b>	(3,001,824)
<b>31</b>	Net operating loss deduction (limited to the amount on line 30)		<b>31</b>	0
<b>32</b>	Unrelated business taxable income before specific deduction. Subtract line 31 from line 30		<b>32</b>	(3,001,824)
<b>33</b>	Specific deduction (Generally \$1,000, but see line 33 instructions for exceptions)		<b>33</b>	0
<b>34</b>	<b>Unrelated business taxable income.</b> Subtract line 33 from line 32. If line 33 is greater than line 32, enter the smaller of zero or line 32		<b>34</b>	(3,001,824)

**Part III Tax Computation**

<b>35 Organizations Taxable as Corporations.</b> See instructions for tax computation. Controlled group members (sections 1561 and 1563) check here <input type="checkbox"/> <b>See instructions</b> and:			
<b>a</b> Enter your share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order): (1) \$ _____ (2) \$ _____ (3) \$ _____			
<b>b</b> Enter organization's share of: (1) Additional 5% tax (not more than \$11,750) \$ _____ (2) Additional 3% tax (not more than \$100,000) \$ _____			
<b>c</b> Income tax on the amount on line 34	<b>35c</b>		0
<b>36 Trusts Taxable at Trust Rates.</b> See instructions for tax computation. Income tax on the amount on line 34 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)	<b>36</b>		
<b>37 Proxy tax.</b> See instructions	<b>37</b>		
<b>38 Alternative minimum tax</b>	<b>38</b>		
<b>39 Total.</b> Add lines 37 and 38 to line 35c or 36, whichever applies	<b>39</b>		0

**Part IV Tax and Payments**

<b>40a</b> Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	<b>40a</b>			
<b>b</b> Other credits (see instructions)	<b>40b</b>			
<b>c</b> General business credit. Attach Form 3800 (see instructions)	<b>40c</b>			
<b>d</b> Credit for prior year minimum tax (attach Form 8801 or 8827)	<b>40d</b>			
<b>e Total credits.</b> Add lines 40a through 40d	<b>40e</b>			0
<b>41</b> Subtract line 40e from line 39	<b>41</b>			0
<b>42</b> Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach schedule)	<b>42</b>			0
<b>43 Total tax.</b> Add lines 41 and 42	<b>43</b>			0
<b>44a</b> Payments: A 2014 overpayment credited to 2015	<b>44a</b>	507,916		
<b>b</b> 2015 estimated tax payments	<b>44b</b>	450,000		
<b>c</b> Tax deposited with Form 8868	<b>44c</b>			
<b>d</b> Foreign organizations: Tax paid or withheld at source (see instructions)	<b>44d</b>			
<b>e</b> Backup withholding (see instructions)	<b>44e</b>			
<b>f</b> Credit for small employer health insurance premiums (Attach Form 8941)	<b>44f</b>			
<b>g</b> Other credits and payments: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other 0 Total	<b>44g</b>		0	
<b>45 Total payments.</b> Add lines 44a through 44g	<b>45</b>			957,916
<b>46</b> Estimated tax penalty (see instructions). Check if Form 2220 is attached <input checked="" type="checkbox"/>	<b>46</b>			0
<b>47 Tax due.</b> If line 45 is less than the total of lines 43 and 46, enter amount owed	<b>47</b>			0
<b>48 Overpayment.</b> If line 45 is larger than the total of lines 43 and 46, enter amount overpaid	<b>48</b>			957,916
<b>49</b> Enter the amount of line 48 you want: <b>Credited to 2016 estimated tax</b> 957,916 <b>Refunded</b>	<b>49</b>			0

**Part V Statements Regarding Certain Activities and Other Information** (see instructions)

<b>1</b> At any time during the 2015 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If YES, the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If YES, enter the name of the foreign country here	Yes	No
<b>2</b> During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If YES, see instructions for other forms the organization may have to file.		✓
<b>3</b> Enter the amount of tax-exempt interest received or accrued during the tax year \$ 102,190		

**Schedule A—Cost of Goods Sold.** Enter method of inventory valuation

<b>1</b> Inventory at beginning of year	<b>1</b>	0	<b>6</b> Inventory at end of year	<b>6</b>	0
<b>2</b> Purchases	<b>2</b>	0	<b>7 Cost of goods sold.</b> Subtract line 6 from line 5. Enter here and in Part I, line 2	<b>7</b>	0
<b>3</b> Cost of labor	<b>3</b>	0	<b>8</b> Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?	Yes	No
<b>4a</b> Additional section 263A costs (attach schedule)	<b>4a</b>	0			✓
<b>b</b> Other costs (attach schedule)	<b>4b</b>	0			
<b>5 Total.</b> Add lines 1 through 4b	<b>5</b>	0			

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

<b>Sign Here</b>	Signature of officer _____	Date _____	Title _____	May the IRS discuss this return with the preparer shown below (see instructions)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
	<b>Paid Preparer Use Only</b>	Print/Type preparer's name NICOLE M BENCIC	Preparer's signature <i>Nicole M Bencic</i>	
	Firm's name	Firm's EIN		PTIN
	Firm's address	Phone no.		



Department of Treasury  
Internal Revenue Service  
Ogden UT 84201

Notice	CP211A
Tax period	December 31, 2015
Notice date	June 13, 2016
Employer ID number	35-1813228
To contact us	Phone 1-877-829-5500 FAX 801-620-5555

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LUMINA FOUNDATION FOR EDUCATION INC  
30 S MERIDIAN ST STE 700  
INDIANAPOLIS IN 46204-3568



Page 1 of 1

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Important information about your December 31, 2015 Form 990T

## We approved your Form 8868, Application for Extension of Time To File an Exempt Organization Return

We approved the Form 8868 for your December 31, 2015 Form 990T. Your new due date is November 15, 2016.

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### What you need to do

File your December 31, 2015 Form 990T by November 15, 2016. Visit [www.irs.gov/charities](http://www.irs.gov/charities) to learn about approved e-File providers, what types of returns can be filed electronically, and whether you are required to file electronically.

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### Additional information

- Visit [www.irs.gov/cp211a](http://www.irs.gov/cp211a).
- For tax forms, instructions, and publications, visit [www.irs.gov](http://www.irs.gov) or call 1-800-TAX-FORM (1-800-829-3676).
- Keep this notice for your records.

If you need assistance, please don't hesitate to contact us.

**Schedule C—Rent Income (From Real Property and Personal Property Leased With Real Property)**

(see instructions)

1. Description of property		2. Rent received or accrued		3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)			
(1)				
(2)				
(3)				
(4)				
Total		0	0	
<b>(c) Total income.</b> Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A) . . . ▶				<b>(b) Total deductions.</b> Enter here and on page 1, Part I, line 6, column (B) ▶ 0

**Schedule E—Unrelated Debt-Financed Income** (see instructions)

1. Description of debt-financed property		2. Gross income from or allocable to debt-financed property	3. Deductions directly connected with or allocable to debt-financed property	
			(a) Straight line depreciation (attach schedule)	(b) Other deductions (attach schedule)
(1)				
(2)				
(3)				
(4)				
4. Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5. Average adjusted basis of or allocable to debt-financed property (attach schedule)	6. Column 4 divided by column 5	7. Gross income reportable (column 2 × column 6)	8. Allocable deductions (column 6 × total of columns 3(a) and 3(b))
(1)		%		
(2)		%		
(3)		%		
(4)		%		
<b>Totals</b> . . . . . ▶			Enter here and on page 1, Part I, line 7, column (A). 0	Enter here and on page 1, Part I, line 7, column (B). 0
<b>Total dividends-received deductions</b> included in column 8 . . . . . ▶				

**Schedule F—Interest, Annuities, Royalties, and Rents From Controlled Organizations** (see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations				
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5	
(1)						
(2)						
(3)						
(4)						
Nonexempt Controlled Organizations		7. Taxable Income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)						
(2)						
(3)						
(4)						
<b>Totals</b> . . . . . ▶					Add columns 5 and 10. Enter here and on page 1, Part I, line 8, column (A). 0	Add columns 6 and 11. Enter here and on page 1, Part I, line 8, column (B). 0

**Schedule G—Investment Income of a Section 501(c)(7), (9), or (17) Organization** (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach schedule)	4. Set-asides (attach schedule)	5. Total deductions and set-asides (col. 3 plus col. 4)
(1)				
(2)				
(3)				
(4)				
<b>Totals</b>	Enter here and on page 1, Part I, line 9, column (A). 0			Enter here and on page 1, Part I, line 9, column (B). 0

**Schedule I—Exploited Exempt Activity Income, Other Than Advertising Income** (see instructions)

1. Description of exploited activity	2. Gross unrelated business income from trade or business	3. Expenses directly connected with production of unrelated business income	4. Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute cols. 5 through 7.	5. Gross income from activity that is not unrelated business income	6. Expenses attributable to column 5	7. Excess exempt expenses (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
<b>Totals</b>	Enter here and on page 1, Part I, line 10, col. (A). 0	Enter here and on page 1, Part I, line 10, col. (B). 0				Enter here and on page 1, Part II, line 26. 0

**Schedule J—Advertising Income** (see instructions)

**Part I Income From Periodicals Reported on a Consolidated Basis**

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
<b>Totals</b> (carry to Part II, line (5))	0	0	0	0	0	0

**Part II Income From Periodicals Reported on a Separate Basis** (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
<b>Totals from Part I</b>	0	0				0
<b>Totals, Part II</b> (lines 1-5)	Enter here and on page 1, Part I, line 11, col. (A). 0	Enter here and on page 1, Part I, line 11, col. (B). 0				Enter here and on page 1, Part II, line 27. 0

**Schedule K—Compensation of Officers, Directors, and Trustees** (see instructions)

1. Name	2. Title	3. Percent of time devoted to business	4. Compensation attributable to unrelated business
(1) OFFICERS		100 %	29,782
(2)		%	
(3)		%	
(4)		%	
<b>Total.</b> Enter here and on page 1, Part II, line 14			29,782

Name of Partnership	EIN	Amount
<b>Investments</b>		
(1) Abrams Capital Partners II, LP	04-3455023	-231,421
(2) AG REALTY FUND IX, LP	47-1483532	-30,467
(3) ALPINE INVESTORS V, LP	46-3847907	-230,152
(4) BAUPOST VALUE PARTNERS, L.P.-IV	26-2208448	41,294
(5) BLACKSTONE CAPITAL PARTNERS (CAYMAN) V-NQ L.P.	98-0627222	-298
(6) Carmel Partners Investment Fund IV, LP	90-0781000	370,051
(7) CHARLESBANK EQUITY FUND VII, LP	32-0280123	41,201
(8) Charlesbank Equity Fund VIII, LP	47-1109521	-27,770
(9) Energy Capital Partners Mezzanine Opportunities Fund A, LP	90-0811770	104,088
(10) ENERGY SPECTRUM PARTNERS VII LP	47-1453458	-42,851
(11) GREAT HILL EQUITY PARTNERS IV, LP	26-2787568	-1,925
(12) H.I.G. BAYSIDE DEBT & LBO FUND II, LP	26-2239180	2,780
(13) H.I.G. CAPITAL PARTNERS IV, L.P.	20-5466741	-614
(14) H.I.G. CAPITAL PARTNERS V, L.P.	46-1864052	-6,493
(15) H.I.G. EUROPE CAPITAL PARTNERS, L.P.	98-0533386	1,040
(16) H.I.G. Growth Buyouts & Equity Fund II, L. P.	45-1661689	-2,488
(17) Iron Point Real Estate Partners II	45-2465294	-139,875
(18) IRON POINT REAL ESTATE PARTNERS III, LP	35-2508362	-130,329
(19) Lime Rock Partners VI, L. P.	98-1027307	-859,159
(20) MERCED PARTNERS IV, L.P.	36-4756959	-50,897
(21) NATURAL GAS PARTNERS IX, LP	26-0632609	9,089
(22) OCM REAL ESTATE OPPORTUNITIES FUND III, LP	01-0709496	6,341
(23) RETHINK EDUCATION, LP	37-1689659	-821
(24) Stonehill Institutional Partners LP	13-3982121	35,139
(25) Stonelake Opportunity Partners III, LP	80-0878134	-14,851
(26) TAILWATER E&P Opportunity Fund II, LP	47-4098699	-1,862,719
(27) VENTURE INVESTMENT ASSOCIATES VI, LP	20-5196244	-17,448
(28) WALTON STREET REAL ESTATE FUND V, LP	20-3719884	-40,363
<b>Total for Part I, Line 5</b>		<b>-3,079,918</b>

Description	Amount
<b>Investment Expense</b>	
(1) AL STATE INCOME TAX	19
(2) AZ STATE INCOME TAX	50
(3) CA STATE INCOME TAX	10
(4) CT STATE INCOME TAX	304
(5) DC STATE INCOME TAX	250
(6) FL STATE INCOME TAX	1,183
(7) GA STATE INCOME TAX	1,019
(8) IL STATE INCOME TAX	908
(9) MA STATE INCOME TAX	8,270
(10) MD STATE INCOME TAX	1,881
(11) MN STATE INCOME TAX	3,593
(12) MO STATE INCOME TAX	958
(13) NC STATE INCOME TAX	189
(14) NM STATE INCOME TAX	50
(15) NY STATE INCOME TAX	250
(16) TN STATE INCOME TAX	100
(17) VA STATE INCOME TAX	2,003
<b>Total</b>	<b>21,037</b>
<b>Total for Part II, Line 19</b>	<b>21,037</b>

Year Generated	Amount Generated	Amount Used in Prior Years	Amount Used in Current Year	Amount Remaining	Charitable Contribution Expires
2015	1,243	0	0	1,243	2020
<b>Totals</b>	1,243	0	0	1,243	



Description	Amount
<b>Investment Expense</b>	
(1) Occupancy	6,800
(2) Printing	198
(3) Tax Preparation Fees	17,250
(4) Legal Fees	23,050
(5) Travel	1,615
(6) Consulting	507,148
(7) Other Expense	13,098
<b>Total</b>	<b>569,159</b>
<b>Total for Part II, Line 28</b>	<b>569,159</b>

**SCHEDULE D  
(Form 1120)**

Department of the Treasury  
Internal Revenue Service

**Capital Gains and Losses**

▶ Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-IC-DISC, 1120-L, 1120-ND, 1120-PC, 1120-POL, 1120-REIT, 1120-RIC, 1120-SF, or certain Forms 990-T.  
▶ Information about Schedule D (Form 1120) and its separate instructions is at [www.irs.gov/form1120](http://www.irs.gov/form1120).

OMB No. 1545-0123

**2015**

Name <b>LUMINA FOUNDATION FOR EDUCATION, INC</b>	Employer identification number <b>35-1813228</b>
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**Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less**

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b . . . . .				
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked . . . . .				
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked . . . . .				
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked . . . . .	-119,724			-119,724
<b>4</b> Short-term capital gain from installment sales from Form 6252, line 26 or 37 . . . . .				<b>4</b>
<b>5</b> Short-term capital gain or (loss) from like-kind exchanges from Form 8824 . . . . .				<b>5</b>
<b>6</b> Unused capital loss carryover (attach computation) . . . . .				<b>6</b> ( )
<b>7</b> Net short-term capital gain or (loss). Combine lines 1a through 6 in column h. . . . .				<b>7</b> -119,724

**Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year**

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b . . . . .				
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked . . . . .				
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked . . . . .				
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked . . . . .	223,292			223,292
<b>11</b> Enter gain from Form 4797, line 7 or 9 . . . . .				<b>11</b> 730,565
<b>12</b> Long-term capital gain from installment sales from Form 6252, line 26 or 37 . . . . .				<b>12</b>
<b>13</b> Long-term capital gain or (loss) from like-kind exchanges from Form 8824 . . . . .				<b>13</b>
<b>14</b> Capital gain distributions (see instructions) . . . . .				<b>14</b>
<b>15</b> Net long-term capital gain or (loss). Combine lines 8a through 14 in column h . . . . .				<b>15</b> 953,857

**Part III Summary of Parts I and II**

<b>16</b> Enter excess of net short-term capital gain (line 7) over net long-term capital loss (line 15) . . . . .				<b>16</b>
<b>17</b> Net capital gain. Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7) . . . . .				<b>17</b> 834,133
<b>18</b> Add lines 16 and 17. Enter here and on Form 1120, page 1, line 8, or the proper line on other returns . . . . .				<b>18</b> 834,133

**Note:** If losses exceed gains, see **Capital losses** in the instructions.

For Paperwork Reduction Act Notice, see the Instructions for Form 1120.

Cat. No. 11460M

Schedule D (Form 1120) (2015)

# Alternative Minimum Tax—Corporations

**2015**

▶ Attach to the corporation's tax return.  
 ▶ Information about Form 4626 and its separate instructions is at [www.irs.gov/form4626](http://www.irs.gov/form4626).

Name: **LUMINA FOUNDATION FOR EDUCATION** Employer identification number: **35-1813228**

**Note:** See the instructions to find out if the corporation is a small corporation exempt from the alternative minimum tax (AMT) under section 55(e).

<b>1</b>	Taxable income or (loss) before net operating loss deduction . . . . .	<b>1</b>	( 3,001,824 )
<b>2</b>	<b>Adjustments and preferences:</b>		
<b>a</b>	Depreciation of post-1986 property . . . . .	<b>2a</b>	8,431
<b>b</b>	Amortization of certified pollution control facilities . . . . .	<b>2b</b>	
<b>c</b>	Amortization of mining exploration and development costs . . . . .	<b>2c</b>	
<b>d</b>	Amortization of circulation expenditures (personal holding companies only) . . . . .	<b>2d</b>	
<b>e</b>	Adjusted gain or loss . . . . .	<b>2e</b>	( 4 )
<b>f</b>	Long-term contracts . . . . .	<b>2f</b>	
<b>g</b>	Merchant marine capital construction funds . . . . .	<b>2g</b>	
<b>h</b>	Section 833(b) deduction (Blue Cross, Blue Shield, and similar type organizations only) . . . . .	<b>2h</b>	
<b>i</b>	Tax shelter farm activities (personal service corporations only) . . . . .	<b>2i</b>	
<b>j</b>	Passive activities (closely held corporations and personal service corporations only) . . . . .	<b>2j</b>	
<b>k</b>	Loss limitations . . . . .	<b>2k</b>	
<b>l</b>	Depletion . . . . .	<b>2l</b>	
<b>m</b>	Tax-exempt interest income from specified private activity bonds . . . . .	<b>2m</b>	
<b>n</b>	Intangible drilling costs . . . . .	<b>2n</b>	
<b>o</b>	Other adjustments and preferences . . . . .	<b>2o</b>	930,274
<b>3</b>	Pre-adjustment alternative minimum taxable income (AMTI). Combine lines 1 through 2o. . . . .	<b>3</b>	( 2,063,123.00 )
<b>4</b>	<b>Adjusted current earnings (ACE) adjustment:</b>		
<b>a</b>	ACE from line 10 of the ACE worksheet in the instructions . . . . .	<b>4a</b>	( 2,063,123 )
<b>b</b>	Subtract line 3 from line 4a. If line 3 exceeds line 4a, enter the difference as a negative amount (see instructions). . . . .	<b>4b</b>	0.00
<b>c</b>	Multiply line 4b by 75% (.75). Enter the result as a positive amount . . . . .	<b>4c</b>	0.00
<b>d</b>	Enter the excess, if any, of the corporation's total increases in AMTI from prior year ACE adjustments over its total reductions in AMTI from prior year ACE adjustments (see instructions). <b>Note:</b> You <b>must</b> enter an amount on line 4d (even if line 4b is positive). . . . .	<b>4d</b>	
<b>e</b>	ACE adjustment. • If line 4b is zero or more, enter the amount from line 4c • If line 4b is less than zero, enter the <b>smaller</b> of line 4c or line 4d as a negative amount } . . . . .	<b>4e</b>	0.00
<b>5</b>	Combine lines 3 and 4e. If zero or less, stop here; the corporation does not owe any AMT . . . . .	<b>5</b>	( 2,063,123.00 )
<b>6</b>	Alternative tax net operating loss deduction (see instructions). . . . .	<b>6</b>	
<b>7</b>	<b>Alternative minimum taxable income.</b> Subtract line 6 from line 5. If the corporation held a residual interest in a REMIC, see instructions . . . . .	<b>7</b>	
<b>8</b>	<b>Exemption phase-out</b> (if line 7 is \$310,000 or more, skip lines 8a and 8b and enter -0- on line 8c):		
<b>a</b>	Subtract \$150,000 from line 7 (if completing this line for a member of a controlled group, see instructions). If zero or less, enter -0- . . . . .	<b>8a</b>	
<b>b</b>	Multiply line 8a by 25% (.25). . . . .	<b>8b</b>	
<b>c</b>	Exemption. Subtract line 8b from \$40,000 (if completing this line for a member of a controlled group, see instructions). If zero or less, enter -0- . . . . .	<b>8c</b>	
<b>9</b>	Subtract line 8c from line 7. If zero or less, enter -0- . . . . .	<b>9</b>	
<b>10</b>	Multiply line 9 by 20% (.20) . . . . .	<b>10</b>	
<b>11</b>	Alternative minimum tax foreign tax credit (AMTFTC) (see instructions) . . . . .	<b>11</b>	
<b>12</b>	Tentative minimum tax. Subtract line 11 from line 10 . . . . .	<b>12</b>	
<b>13</b>	Regular tax liability before applying all credits except the foreign tax credit . . . . .	<b>13</b>	
<b>14</b>	<b>Alternative minimum tax.</b> Subtract line 13 from line 12. If zero or less, enter -0-. Enter here and on Form 1120, Schedule J, line 3, or the appropriate line of the corporation's income tax return . . . . .	<b>14</b>	

For Paperwork Reduction Act Notice, see separate instructions.

**Sales and Other Dispositions of Capital Assets**

Department of the Treasury  
Internal Revenue Service

► Information about Form 8949 and its separate instructions is at [www.irs.gov/form8949](http://www.irs.gov/form8949).  
► File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

**2015**  
Attachment  
Sequence No. **12A**

Name(s) shown on return

LUMINA FOUNDATION FOR EDUCATION, INC

Social security number or taxpayer identification number

35-1813228

Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

**Part I Short-Term.** Transactions involving capital assets you held 1 year or less are short term. For long-term transactions, see page 2.

**Note:** You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions).

**You must check Box A, B, or C below. Check only one box.** If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- (A) Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- (B) Short-term transactions reported on Form(s) 1099-B showing basis was **not** reported to the IRS
- (C) Short-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the <b>Note</b> below and see <i>Column (e)</i> in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). <b>See the separate instructions.</b>		(h) <b>Gain or (loss).</b> Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	FROM PASS THROUGH ENTITIES	VARIOUS	VARIOUS					-119,724
<p><b>2 Totals.</b> Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, <b>line 1b</b> (if <b>Box A</b> above is checked), <b>line 2</b> (if <b>Box B</b> above is checked), or <b>line 3</b> (if <b>Box C</b> above is checked) ►</p>								-119,724

**Note:** If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side

**Social security number or taxpayer identification number**

LUMINA FOUNDATION FOR EDUCATION

35-1813228

Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

**Part II Long-Term.** Transactions involving capital assets you held more than 1 year are long term. For short-term transactions, see page 1.

**Note:** You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

**You must check Box D, E, or F below. Check only one box.** If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- (D)** Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- (E)** Long-term transactions reported on Form(s) 1099-B showing basis was **not** reported to the IRS
- (F)** Long-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the <b>Note</b> below and see <i>Column (e)</i> in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). <b>See the separate instructions.</b>		(h) <b>Gain or (loss).</b> Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	FROM PASS THROUGH ENTITIES	VARIOUS	VARIOUS					223,292
<b>2 Totals.</b> Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, <b>line 8b</b> (if <b>Box D</b> above is checked), <b>line 9</b> (if <b>Box E</b> above is checked), or <b>line 10</b> (if <b>Box F</b> above is checked) ▶								223,292

**Note:** If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

**Sales of Business Property**  
 (Also Involuntary Conversions and Recapture Amounts  
 Under Sections 179 and 280F(b)(2))

Department of the Treasury  
 Internal Revenue Service

▶ Attach to your tax return.

▶ Information about Form 4797 and its separate instructions is at [www.irs.gov/form4797](http://www.irs.gov/form4797).

Attachment  
 Sequence No. **27**

Name(s) shown on return <b>LUMINA FOUNDATION FOR EDUCATION, INC</b>	Identifying number <b>35-1813228</b>
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**1** Enter the gross proceeds from sales or exchanges reported to you for 2015 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions) . . . . . **1**

**Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft—Most Property Held More Than 1 Year** (see instructions)

2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)

**3** Gain, if any, from Form 4684, line 39 . . . . . **3**

**4** Section 1231 gain from installment sales from Form 6252, line 26 or 37 . . . . . **4**

**5** Section 1231 gain or (loss) from like-kind exchanges from Form 8824 . . . . . **5**

**6** Gain, if any, from line 32, from other than casualty or theft. . . . . **6**

**7** Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows: . . . . . **7**

**Partnerships (except electing large partnerships) and S corporations.** Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.

**Individuals, partners, S corporation shareholders, and all others.** If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.

**8** Nonrecaptured net section 1231 losses from prior years (see instructions) . . . . . **8**

**9** Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return (see instructions) . . . . . **9**

**Part II Ordinary Gains and Losses** (see instructions)

**10** Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):

FROM PASS THROUGH ENTITIES	VARIOUS	VARIOUS					730,565

**11** Loss, if any, from line 7 . . . . . **11** ( )

**12** Gain, if any, from line 7 or amount from line 8, if applicable . . . . . **12**

**13** Gain, if any, from line 31 . . . . . **13**

**14** Net gain or (loss) from Form 4684, lines 31 and 38a . . . . . **14**

**15** Ordinary gain from installment sales from Form 6252, line 25 or 36 . . . . . **15**

**16** Ordinary gain or (loss) from like-kind exchanges from Form 8824. . . . . **16**

**17** Combine lines 10 through 16 . . . . . **17** 730,565

**18** For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:

**a** If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a." See instructions . . . . . **18a**

**b** Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14 . . . . . **18b**

**Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255**  
(see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:		(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)		
<b>A</b>					
<b>B</b>					
<b>C</b>					
<b>D</b>					
These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20	Gross sales price ( <b>Note:</b> See line 1 before completing.) . . . . .	20			
21	Cost or other basis plus expense of sale . . . . .	21			
22	Depreciation (or depletion) allowed or allowable. . . . .	22			
23	Adjusted basis. Subtract line 22 from line 21. . . . .	23			
24	Total gain. Subtract line 23 from line 20 . . . . .	24			
<b>25 If section 1245 property:</b>					
a	Depreciation allowed or allowable from line 22 . . . . .	25a			
b	Enter the <b>smaller</b> of line 24 or 25a . . . . .	25b			
<b>26 If section 1250 property:</b> If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a	Additional depreciation after 1975 (see instructions) . . . . .	26a			
b	Applicable percentage multiplied by the <b>smaller</b> of line 24 or line 26a (see instructions) . . . . .	26b			
c	Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e . . . . .	26c			
d	Additional depreciation after 1969 and before 1976. . . . .	26d			
e	Enter the <b>smaller</b> of line 26c or 26d . . . . .	26e			
f	Section 291 amount (corporations only) . . . . .	26f			
g	Add lines 26b, 26e, and 26f. . . . .	26g			
<b>27 If section 1252 property:</b> Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a	Soil, water, and land clearing expenses . . . . .	27a			
b	Line 27a multiplied by applicable percentage (see instructions) . . . . .	27b			
c	Enter the <b>smaller</b> of line 24 or 27b . . . . .	27c			
<b>28 If section 1254 property:</b>					
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions) . . . . .	28a			
b	Enter the <b>smaller</b> of line 24 or 28a . . . . .	28b			
<b>29 If section 1255 property:</b>					
a	Applicable percentage of payments excluded from income under section 126 (see instructions) . . . . .	29a			
b	Enter the <b>smaller</b> of line 24 or 29a (see instructions) . . . . .	29b			

**Summary of Part III Gains.** Complete property columns A through D through line 29b before going to line 30.

30	Total gains for all properties. Add property columns A through D, line 24 . . . . .	30
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13 . . . . .	31
32	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6 . . . . .	32

**Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less**  
(see instructions)

		(a) Section 179	(b) Section 280F(b)(2)
33	Section 179 expense deduction or depreciation allowable in prior years. . . . .	33	
34	Recomputed depreciation (see instructions) . . . . .	34	
35	Recapture amount. Subtract line 34 from line 33. See the instructions for where to report . . . . .	35	

**Underpayment of Estimated Tax by Corporations**

Department of the Treasury  
Internal Revenue Service

▶ **Attach to the corporation's tax return.**  
▶ **Information about Form 2220 and its separate instructions is at [www.irs.gov/form2220](http://www.irs.gov/form2220).**

**2015**

Name: **LUMINA FOUNDATION FOR EDUCATION, INC.** Employer identification number: **35-1813228**

**Note:** Generally, the corporation is not required to file Form 2220 (see Part II below for exceptions) because the IRS will figure any penalty owed and bill the corporation. However, the corporation may still use Form 2220 to figure the penalty. If so, enter the amount from page 2, line 38 on the estimated tax penalty line of the corporation's income tax return, but **do not** attach Form 2220.

**Part I Required Annual Payment**

<b>1</b>	Total tax (see instructions)		<b>1</b>	0
<b>2a</b>	Personal holding company tax (Schedule PH (Form 1120), line 26) included on line 1			
<b>b</b>	Look-back interest included on line 1 under section 460(b)(2) for completed long-term contracts or section 167(g) for depreciation under the income forecast method			
<b>c</b>	Credit for federal tax paid on fuels (see instructions)			
<b>d</b>	<b>Total.</b> Add lines 2a through 2c		<b>2d</b>	0
<b>3</b>	Subtract line 2d from line 1. If the result is less than \$500, <b>do not</b> complete or file this form. The corporation does not owe the penalty		<b>3</b>	0
<b>4</b>	Enter the tax shown on the corporation's 2014 income tax return (see instructions). <b>Caution: If the tax is zero or the tax year was for less than 12 months, skip this line and enter the amount from line 3 on line 5</b>		<b>4</b>	264,982
<b>5</b>	<b>Required annual payment.</b> Enter the <b>smaller</b> of line 3 or line 4. If the corporation is required to skip line 4, enter the amount from line 3		<b>5</b>	0

**Part II Reasons for Filing**—Check the boxes below that apply. If any boxes are checked, the corporation **must** file Form 2220 even if it does not owe a penalty (see instructions).

- 6** The corporation is using the adjusted seasonal installment method.
- 7** The corporation is using the annualized income installment method.
- 8** The corporation is a "large corporation" figuring its first required installment based on the prior year's tax.

**Part III Figuring the Underpayment**

	(a)	(b)	(c)	(d)
<b>9</b> <b>Installment due dates.</b> Enter in columns (a) through (d) the 15th day of the 4th ( <b>Form 990-PF filers:</b> Use 5th month), 6th, 9th, and 12th months of the corporation's tax year	04/15/2015	06/15/2015	09/15/2015	12/15/2015
<b>10</b> <b>Required installments.</b> If the box on line 6 and/or line 7 above is checked, enter the amounts from Schedule A, line 38. If the box on line 8 (but not 6 or 7) is checked, see instructions for the amounts to enter. If none of these boxes are checked, enter 25% of line 5 above in each column	0	0	0	0
<b>11</b> Estimated tax paid or credited for each period (see instructions). For column (a) only, enter the amount from line 11 on line 15	657,916	150,000	150,000	0
<b>Complete lines 12 through 18 of one column before going to the next column.</b>				
<b>12</b> Enter amount, if any, from line 18 of the preceding column		657,916	807,916	957,916
<b>13</b> Add lines 11 and 12		807,916	957,916	957,916
<b>14</b> Add amounts on lines 16 and 17 of the preceding column		0	0	0
<b>15</b> Subtract line 14 from line 13. If zero or less, enter -0-	657,916	807,916	957,916	957,916
<b>16</b> If the amount on line 15 is zero, subtract line 13 from line 14. Otherwise, enter -0-		0	0	
<b>17</b> <b>Underpayment.</b> If line 15 is less than or equal to line 10, subtract line 15 from line 10. Then go to line 12 of the next column. Otherwise, go to line 18				
<b>18</b> <b>Overpayment.</b> If line 10 is less than line 15, subtract line 10 from line 15. Then go to line 12 of the next column	657,916	807,916	957,916	

**Go to Part IV on page 2 to figure the penalty. Do not go to Part IV if there are no entries on line 17—no penalty is owed.**

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11746L

Form **2220** (2015)



**Part IV Figuring the Penalty**

	(a)	(b)	(c)	(d)
<b>19</b> Enter the date of payment or the 15th day of the 3rd month after the close of the tax year, whichever is earlier (see instructions). <b>(Form 990-PF and Form 990-T filers: Use 5th month instead of 3rd month.)</b> . . . . .	<b>19</b>			
<b>20</b> Number of days from due date of installment on line 9 to the date shown on line 19 . . . . .	<b>20</b>	0	0	0
<b>21</b> Number of days on line 20 after 4/15/2015 and before 7/1/2015	<b>21</b>	0	0	0
<b>22</b> Underpayment on line 17 × $\frac{\text{Number of days on line 21}}{365} \times 3\%$	<b>22</b>	\$ 0	\$ 0	\$ 0
<b>23</b> Number of days on line 20 after 6/30/2015 and before 10/1/2015	<b>23</b>	0	0	0
<b>24</b> Underpayment on line 17 × $\frac{\text{Number of days on line 23}}{365} \times 3\%$	<b>24</b>	\$ 0	\$ 0	\$ 0
<b>25</b> Number of days on line 20 after 9/30/2015 and before 1/1/2016	<b>25</b>	0	0	0
<b>26</b> Underpayment on line 17 × $\frac{\text{Number of days on line 25}}{365} \times 3\%$	<b>26</b>	\$ 0	\$ 0	\$ 0
<b>27</b> Number of days on line 20 after 12/31/2015 and before 4/1/2016	<b>27</b>	0	0	0
<b>28</b> Underpayment on line 17 × $\frac{\text{Number of days on line 27}}{366} \times 3\%$	<b>28</b>	\$ 0	\$ 0	\$ 0
<b>29</b> Number of days on line 20 after 3/31/2016 and before 7/1/2016	<b>29</b>	0	0	0
<b>30</b> Underpayment on line 17 × $\frac{\text{Number of days on line 29}}{366} \times *%$	<b>30</b>	\$ 0	\$ 0	\$ 0
<b>31</b> Number of days on line 20 after 6/30/2016 and before 10/1/2016	<b>31</b>	0	0	0
<b>32</b> Underpayment on line 17 × $\frac{\text{Number of days on line 31}}{366} \times *%$	<b>32</b>	\$ 0	\$ 0	\$ 0
<b>33</b> Number of days on line 20 after 9/30/2016 and before 1/1/2017	<b>33</b>	0	0	0
<b>34</b> Underpayment on line 17 × $\frac{\text{Number of days on line 33}}{366} \times *%$	<b>34</b>	\$ 0	\$ 0	\$ 0
<b>35</b> Number of days on line 20 after 12/31/2016 and before 2/16/2017	<b>35</b>	0	0	0
<b>36</b> Underpayment on line 17 × $\frac{\text{Number of days on line 35}}{365} \times *%$	<b>36</b>	\$ 0	\$ 0	\$ 0
<b>37</b> Add lines 22, 24, 26, 28, 30, 32, 34, and 36 . . . . .	<b>37</b>	\$ 0	\$ 0	\$ 0
<b>38 Penalty.</b> Add columns (a) through (d) of line 37. Enter the total here and on Form 1120, line 33; or the comparable line for other income tax returns. . . . .	<b>38</b>	\$	0	0

\*Use the penalty interest rate for each calendar quarter, which the IRS will determine during the first month in the preceding quarter. These rates are published quarterly in an IRS News Release and in a revenue ruling in the Internal Revenue Bulletin. To obtain this information on the Internet, access the IRS website at [www.irs.gov](http://www.irs.gov). You can also call 1-800-829-4933 to get interest rate information.

**Schedule A Adjusted Seasonal Installment Method and Annualized Income Installment Method**  
(see instructions)

**Form 1120S filers:** For lines 1, 2, 3, and 21, below, "taxable income" refers to excess net passive income or the amount on which tax is imposed under section 1374(a), whichever applies.

**Part I Adjusted Seasonal Installment Method (Caution:** Use this method only if the base period percentage for any 6 consecutive months is at least 70%. See instructions.)

		(a)	(b)	(c)	(d)
		First 3 months	First 5 months	First 8 months	First 11 months
<b>1</b>	Enter taxable income for the following periods:				
<b>a</b>	Tax year beginning in 2012 . . . . .	<b>1a</b>			
<b>b</b>	Tax year beginning in 2013 . . . . .	<b>1b</b>			
<b>c</b>	Tax year beginning in 2014 . . . . .	<b>1c</b>			
<b>2</b>	Enter taxable income for each period for the tax year beginning in 2015 (see instructions for the treatment of extraordinary items) . . . . .	<b>2</b>			
<b>3</b>	Enter taxable income for the following periods:	First 4 months	First 6 months	First 9 months	Entire year
<b>a</b>	Tax year beginning in 2012 . . . . .	<b>3a</b>			
<b>b</b>	Tax year beginning in 2013 . . . . .	<b>3b</b>			
<b>c</b>	Tax year beginning in 2014 . . . . .	<b>3c</b>			
<b>4</b>	Divide the amount in each column on line 1a by the amount in column (d) on line 3a . . . . .	<b>4</b>			
<b>5</b>	Divide the amount in each column on line 1b by the amount in column (d) on line 3b . . . . .	<b>5</b>			
<b>6</b>	Divide the amount in each column on line 1c by the amount in column (d) on line 3c . . . . .	<b>6</b>			
<b>7</b>	Add lines 4 through 6 . . . . .	<b>7</b>			
<b>8</b>	Divide line 7 by 3.0 . . . . .	<b>8</b>			
<b>9a</b>	Divide line 2 by line 8 . . . . .	<b>9a</b>			
<b>b</b>	Extraordinary items (see instructions) . . . . .	<b>9b</b>			
<b>c</b>	Add lines 9a and 9b . . . . .	<b>9c</b>			
<b>10</b>	Figure the tax on the amount on line 9c using the instructions for Form 1120, Schedule J, line 2 (or comparable line of corporation's return) . . . . .	<b>10</b>			
<b>11a</b>	Divide the amount in columns (a) through (c) on line 3a by the amount in column (d) on line 3a . . . . .	<b>11a</b>			
<b>b</b>	Divide the amount in columns (a) through (c) on line 3b by the amount in column (d) on line 3b . . . . .	<b>11b</b>			
<b>c</b>	Divide the amount in columns (a) through (c) on line 3c by the amount in column (d) on line 3c . . . . .	<b>11c</b>			
<b>12</b>	Add lines 11a through 11c . . . . .	<b>12</b>			
<b>13</b>	Divide line 12 by 3.0 . . . . .	<b>13</b>			
<b>14</b>	Multiply the amount in columns (a) through (c) of line 10 by columns (a) through (c) of line 13. In column (d), enter the amount from line 10, column (d) . . . . .	<b>14</b>			
<b>15</b>	Enter any alternative minimum tax for each payment period (see instructions) . . . . .	<b>15</b>			
<b>16</b>	Enter any other taxes for each payment period (see instructions) . . . . .	<b>16</b>			
<b>17</b>	Add lines 14 through 16 . . . . .	<b>17</b>			
<b>18</b>	For each period, enter the same type of credits as allowed on Form 2220, lines 1 and 2c (see instructions) . . . . .	<b>18</b>			
<b>19</b>	Total tax after credits. Subtract line 18 from line 17. If zero or less, enter -0- . . . . .	<b>19</b>			

**Part II Annualized Income Installment Method**

		(a)	(b)	(c)	(d)
		First <u>2</u> months	First <u>4</u> months	First <u>7</u> months	First <u>10</u> months
<b>20</b>	Annualization periods (see instructions) . . . . .				
<b>21</b>	Enter taxable income for each annualization period (see instructions for the treatment of extraordinary items) . . . . .				
<b>22</b>	Annualization amounts (see instructions) . . . . .	6.00000	3.00000	1.71429	1.20000
<b>23a</b>	Annualized taxable income. Multiply line 21 by line 22 . . . . .	0	0	0	0
<b>b</b>	Extraordinary items (see instructions) . . . . .				
<b>23b</b>					
<b>c</b>	Add lines 23a and 23b . . . . .	0	0	0	0
<b>23c</b>					
<b>24</b>	Figure the tax on the amount on line 23c using the instructions for Form 1120, Schedule J, line 2 (or comparable line of corporation's return) . . . . .	0	0	0	0
<b>25</b>	Enter any alternative minimum tax for each payment period (see instructions) . . . . .				
<b>26</b>	Enter any other taxes for each payment period (see instructions) . . . . .				
<b>27</b>	Total tax. Add lines 24 through 26 . . . . .	0	0	0	0
<b>28</b>	For each period, enter the same type of credits as allowed on Form 2220, lines 1 and 2c (see instructions) . . . . .				
<b>29</b>	Total tax after credits. Subtract line 28 from line 27. If zero or less, enter -0- . . . . .	0	0	0	0
<b>30</b>	Applicable percentage . . . . .	25%	50%	75%	100%
<b>31</b>	Multiply line 29 by line 30 . . . . .	0	0	0	0

**Part III Required Installments**

		1st	2nd	3rd	4th
		installment	installment	installment	installment
	<b>Note:</b> Complete lines 32 through 38 of one column before completing the next column.				
<b>32</b>	If only Part I or Part II is completed, enter the amount in each column from line 19 or line 31. If both parts are completed, enter the <b>smaller</b> of the amounts in each column from line 19 or line 31 . . . . .	0	0	0	0
<b>33</b>	Add the amounts in all preceding columns of line 32 (see instructions) . . . . .		0	0	0
<b>34</b>	<b>Adjusted seasonal or annualized income installments.</b> Subtract line 33 from line 32. If zero or less, enter -0- . . . . .	0	0	0	0
<b>35</b>	Enter 25% of line 5 on page 1 of Form 2220 in each column. <b>Note:</b> "Large corporations," see the instructions for line 10 for the amounts to enter . . . . .	0	0	0	0
<b>36</b>	Subtract line 38 of the preceding column from line 37 of the preceding column . . . . .		0	0	0
<b>37</b>	Add lines 35 and 36 . . . . .	0	0	0	0
<b>38</b>	<b>Required installments.</b> Enter the <b>smaller</b> of line 34 or line 37 here and on page 1 of Form 2220, line 10 (see instructions) . . . . .	0	0	0	0